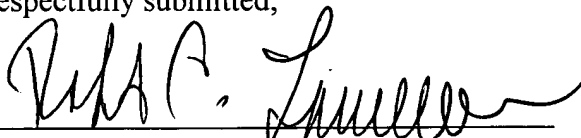


REMARKS

If there are any fees due with this amendment, please charge the same to our Deposit Account **08-3038**, referencing Document No. 01339.0009.NPUS01.

Date: March 28, 2002

Respectfully submitted,


Robert C. Laurenson, Reg. No. 34,206

HOWREY SIMON ARNOLD & WHITE, LLP
301 Ravenswood Avenue, Box No. 34
Menlo Park, CA 94025
Fax No. (650) 463-8400
Telephone No. (949) 759-5269